IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 171 OF 1994.

The Commissioner of Income-tax,
Bombay City-VII, Bombay. ... Applicant.

V/s.

P.D. Chowgule Trust No.1 .. Respondent.

Shri Ashok Kotangale, Senior Counsel with D.A. Dube
i/b S. Bhattacharya for the applicant.

Shri P. Y. Vaidya for the respondent.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 18th July 2005.

P.C. :

. For the reasons recorded by us in our judgment dated 1st July 2005 passed in Income Tax Reference No.397 of 1988 (**C.I.T. vs. M/s Pithwa Engg.Works**), wherein we have relied upon decision of this Court in the case of **C.I.T. vs. Camco Colour Co.** (2002) 254 ITR 565, we do not think it necessary to answer the reference made to this Court for the Assessment Year 1982-83, having negligible tax effect. Accordingly, reference stands returned unanswered with no order as to costs.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**